

STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL
LICENSING
APPLICATION FOR LICENSURE

CERTIFIED PUBLIC ACCOUNTANCY FIRM

DOPL-AP-052 REV 05/15/2001

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Division desires to provide courteous and timely service to all applicants for licensure. To maximize its efficiency and level of service, the Division will process complete applications only. **A complete application includes all applicable supporting documents and fees.** The fees are for processing your application and will not be refunded. Failure to complete the application and supply all necessary information may result in denial of licensure. Please read all instructions carefully.

Address of Record: The address listed on the application will be your address of record. All correspondence from the Division will be sent to that address. It is your responsibility to directly notify the Division of any change in address. Also, please note, the address of record is public information, available upon request and via the internet. You may choose to use a business address or a P.O. Box for your address of record rather than your home address.

Social Security Number: Your social security number is classified as a private record pursuant to Title 63, Chapter 2, Utah Government Records Access and Management Act (GRAMA). It is used as an individual identifier for our licensing database and for purposes of the child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements the requirements of 42 U.S.C. 666(a)(13). An application that does not include a social security number is incomplete and cannot be processed.

Supporting Documents and Fees:

1. Submit proof of registration of your firm in a peer review program administered by AICPA or UACPA

OR

a signed verification of exemption from peer review.

2. Submit proof of registration or good standing of your business name or legal entity with the Utah Division of Corporations, Heber Wells Building, 160 East 300 South, Salt Lake City, Utah 84114, (801) 530-4849.

3. Submit the \$80.00 non-refundable registration fee, if this is a new application

OR

the appropriate reinstatement fee detailed in the “Additional Important Information” section of this application if this is a reinstatement application.

Additional Important Information:

1. **Laws and Rules:** You are required to understand all Utah laws and rules pertaining to your practice.

The following applicable laws and rules are available on the Internet at
<http://www.commerce.state.ut.us/dopl/dopl1.htm>

You may also purchase them for a fee from Exterior, 5486 South 1900 West, Suite C, Taylorsville, Utah 84118, (801) 355-5009.

- ☐ Division of Occupational and Professional Licensing Act
- ☐ General Rules of the Division of Occupational and Professional Licensing
- ☐ Certified Public Accountant Licensing Act
- ☐ Certified Public Accountant Licensing Act Rules

2. **Requirement to be registered as a CPA Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account ("moonlighting"), you must register with the Division as a firm.

The practice of public accountancy is defined by Utah statute to include the offer to perform or the performance by a person holding himself out as a certified public accountant of one or more kinds of services involving the use of auditing or accounting skills including the issuance of reports or opinions on financial statements, performing attestation engagements, the performance of one or more kinds of advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters for a client.

3. **Qualification for registration as a CPA Firm:** To become registered as a certified public accountancy firm in the State of Utah, a majority of the ownership and voting rights must be held by individuals who are CPAs and all non-licensed owners must be active in the CPA firm. Each branch or location must have a separate registration. Each branch or location must have at least one licensed CPA managing the office.
4. **Peer review requirements:** All firms, including sole proprietorships, engaged in the practice of public accountancy shall comply with peer review requirements as found in the Utah Certified Public Accountant Licensing Act Rules.

If your firm offers services including the preparation of financial statements either as a

compilation, review or audit, your CPA Firm must be registered to undergo a peer review program administered by either AICPA, UACPA or the Division.

If you do not provide the above services, you must sign an affidavit with the Division verifying that you do not provide such services and will not begin providing such services until such time as you have provided documentation to the Division verifying that you are registered for a peer review program with AICPA, UACPA or with the Division.

5. **Amount of Reinstatement Fees:** If this is a reinstatement application, determine the fee due as follows:

- ❑ If your registration was in good standing at the time of expiration and your registration expired less than two years ago or if your registration was in good standing at the time of expiration, the registration expired more than two years ago, you have been engaged in lawful practice as a licensed CPA in the full time employment of the United States government or in another state and you have not been engaged in unlicensed practice in the State of Utah:

\$50.00 reinstatement fee plus
\$40.00 registration renewal fee

- ❑ If your registration was in good standing at the time of expiration, the registration expired more than two years ago, you have not been engaged in lawful practice as a licensed CPA in full time employment for the United States government or in another state and you have not been engaged in unlicensed practice in the State of Utah:

\$50.00 reinstatement fee plus
\$50.00 new registration application fee

- ❑ If your registration was in good standing at the time of expiration, the registration expired more than two years ago and you have been engaged in unlicensed practice in the State of Utah:

\$50.00 reinstatement fee plus
\$40.00 registration renewal fee for each term missed while your registration was expired

- ❑ If your registration was not in good standing at the time of expiration of your registration contact the Division for instructions.

Make Licensure Fees Payable To: DOPL

Mail Complete Application To:

By U.S. Mail

Division of Occupational & Professional Licensing
P.O. Box 146741
Salt Lake City, Utah 84114-6741

By Delivery or Express Mail

Division of Occupational & Professional Licensing
160 East 300 South, 1st Floor Lobby
Salt Lake City, Utah 84111

Telephone Numbers:

Direct Dial: (801) 530-6162
(801) 530-6727

Utah Toll Free: (866) ASK-DOPL
(866) 275-3675

Fax Number: (801) 530-6511

APPLICATION FOR LICENSE or CERTIFICATE or REGISTRATION

The business legal name is the name which will appear on the registration. If the applicant for registration is a business entity, this is normally the name registered with the Division of Corporations. If there is a fictitious business name (doing business as), list that name also, e.g., XYZ Corporation d.b.a. XYZ Accounting. If the applicant is a branch office which is not required to be separately registered with the Division of Corporations, list that office also, e.g., XYZ Corporation, Salt Lake Office.

APPLICATION FOR (Check one):

____ New Application for CPA Firm Registration

____ Reinstatement Application for CPA Firm Registration

BUSINESS LEGAL NAME: _____

FEDERAL ID NUMBER: _____

PUBLIC MAILING ADDRESS:

Street: _____

City: _____ State: _____ Zip: _____

County: _____

Telephone: _____

DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: _____

Date License/Certificate Approved: _____

Approved By: _____

Date License/Certificate Denied: _____

Denied By: _____

Reason For Denial/ Date License/Certificate Approved: _____

ORGANIZATION TYPE:

_____ Corporation

Corporate Name: _____

Utah Corporation No.: _____

Date of Incorporation: _____

Utah Certificate of Authority No. _____

_____ Partnership

Name of Partnership: _____

_____ General _____ Limited

Date of Partnership Agreement: _____

_____ Sole Proprietorship

Name of Proprietor: _____

_____ Limited Liability Company

Utah Limited Liability No.: _____

Date Organized and Filed: _____

_____ Other Type of Business Form: _____

IDENTIFYING INFORMATION FOR ORGANIZATION TYPE:

Supply the identifying information below for all corporate stockholders, limited liability company members, partnership general and limited partners, proprietorship owner. Use additional sheets if necessary.

Full Name: _____

CPA License Number.: _____

State: _____

Mailing Address: _____

Soc. Sec. No.: _____ Date of Birth: ____/____/____ Percent Owned: _____

Full Name: _____

CPA License Number: _____

State: _____

Mailing Address: _____

Soc. Sec. No.: _____ Date of Birth: ____/____/____ Percent Owned: _____

Full Name: _____

CPA License Number: _____

State: _____

Mailing Address: _____

Soc. Sec. No.: _____ Date of Birth: ____/____/____ Percent Owned: _____

Full Name: _____

CPA License Number: _____

State: _____

Mailing Address: _____

Soc. Sec. No.: _____ Date of Birth: ____/____/____ Percent Owned: _____

Full Name: _____

CPA License Number: _____

State: _____

Mailing Address: _____

Soc. Sec. No.: _____ Date of Birth: ____/____/____ Percent Owned: _____

VERIFICATION OF REGISTRATION TO UNDERGO PEER REVIEW:

I hereby verify that our firm is registered for a peer review program with: (Check one)

_____ AICPA (Attach proof of registration, such as billing from AICPA).

_____ UACPA (Attach proof of registration, such as billing from UACPA).

_____ Division of Occupational and Professional Licensing. (If you check this item we will schedule your firm for our program.)

Under penalty of perjury, I declare that the above information provided to the State and its accompanying documents are true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding the applicant's peer review program shall be grounds for refusing to issue a registration or license and/or revocation of a registration or license issued.

Signature of Authorized Representative: _____

Date of Signature: _____

VERIFICATION OF EXEMPTION FROM PEER REVIEW PROGRAM:

I hereby verify that our firm does not at the current time and will not during the term of its license offer services of preparation of financial statements to its clients without first providing the Division proof that it is registered in an approved peer review program and is therefore qualified for exemption from the peer review program required for CPA firms.

Under penalty of perjury, I declare that the above information provided to the State, is true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding the applicant's peer review program shall be grounds for refusing to issue a license and/or revocation of a license issued.

Signature of Authorized Representative: _____

Date of Signature: _____

CPA FIRM QUALIFYING QUESTIONNAIRE

Answer "Yes" or "No" for each question. Do not leave any questions unanswered.

1. _____ Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application?
2. _____ Have all officers, directors, partners, proprietors, managers and CPA's associated with or employed by the applicant in the State of Utah read, and does each understand the Utah Certified Public Accountant Licensing Act and their rules?
3. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever had a license, certificate, permit, or registration to practice as a CPA, accountant or CPA certificate holder denied, conditioned, curtailed, limited, restricted, suspended, or revoked in any way?
4. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been permitted to resign or surrender their license to practice as a CPA, accountant or CPA certificate holder while under investigation or while action was pending against them by any accounting profession licensing agency, government regulatory agency, criminal or administrative jurisdiction?
5. _____ Is any disciplinary action pending against the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant by any CPA or accountant licensing agency?
6. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever had their privileges to practice as a CPA, accountant or CPA certificate holder before any agency or membership in any professional society or association denied, conditioned, curtailed, limited, restricted, suspended or revoked in any way?
7. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been permitted to resign or surrender their privileges to practice as a CPA, accountant or CPA certificate holder before any agency or their membership in any professional society or association while under investigation or while action was pending against them by any agency, _____ other professional society or association or criminal or administrative jurisdiction?
8. _____ Is any action related to the applicant's conduct or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant as a CPA or accountant pending against them?
9. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant been named as a defendant in a malpractice suit or any other action related to their practice of accounting during the past ten years? (The filing date of the complaint naming them as a defendant should be considered to be the date of the action for purposes of responding to this question.)

10. _____Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever had office monitoring, practice curtailments, individual surcharge assessments based upon specific claims history, or other limitations, restrictions, or conditions imposed by any malpractice carrier?
11. _____Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever had any malpractice insurance coverage denied, conditioned, curtailed, limited, suspended, or revoked in any way?
12. _____If the applicant is registered as a CPA firm for which you are applying, would the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant pose a direct threat to themselves, their clients, or to the public health, safety, or welfare because of any circumstance or condition?
13. _____Is any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant currently using or have you recently used any drugs (including recreational drugs) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?
14. _____Has any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which you have not successfully completed or are not now participating in a supervised drug rehabilitation program, or for which you have not otherwise been successfully rehabilitated?
15. _____Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been arrested for, charged with, pled guilty or no contest to, or been convicted of a misdemeanor or felony charge in any jurisdiction during the last 10 years? Minor traffic offenses such as parking or speeding violations need not be listed but motor vehicle offenses such as driving while impaired or intoxicated must be disclosed.
16. _____Is more than 50% of the ownership of the CPA firm, including financial interest and voting rights, held by individuals who are licensed CPAs?

If you answered “yes” to any of the above questions, except number 2,, please enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A “yes” answer does not necessarily mean you will not be granted a license; however, additional documentation may be requested by the Division if the information submitted is insufficient.

AFFIDAVIT and RELEASE AUTHORIZATION

I am authorized to sign this Affidavit and Release Authorization on behalf of the applicant described and identified in this application for licensure/certification in the State of Utah.

The applicant is qualified in all respects for the license/certificate for which it is applying in this application.

To the best of applicant's knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact. To the best of applicant's knowledge, the information contained in the application and its supporting

document(s) is truthful, correct, and complete; and, discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

Applicant will ensure that any information subsequently submitted to the Division in conjunction with this application or its supporting documents meets the same standard as set forth above.

Applicant understands that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

Applicant understands that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division to properly evaluate the applicant's qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant:_____

Date of Signature:_____

Printed name of Applicant:_____